

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are three (3) originals and one (1) copy of a Memorandum of Lease Agreement, dated April 1, 2003, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 24446.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Tyson Foods, Inc.
2210 West Oaklawn
Springdale, AR 72765

A description of the railroad equipment covered by the enclosed document is one hundred nineteen (119) 4700 cubic foot or greater capacity covered hopper cars, with FURX marks (See Exhibit A for numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,



Amy Romo
Manager of Documentation

Enclosures

(TYFO002)

RECORDATION NO. 24446-A FILED

JUN 27 '03

1-04 PM

SURFACE TRANSPORTATION BOARD

VIA UPS 2nd DAY AIR

June 25, 2003



ASSGN. NO.: TYFO002

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 1st day of April, 2003, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Tyson Foods, Inc. ("Lessee"), a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of March 24, 2003, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of January 2, 2003, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

Vice President Sales & Marketing

By: K. A. Dambrowski

Name: K. A. Dambrowski

Title: DIRECTOR OF DOCUMENTATION

Executed on this 1st day of April, 2003

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

RECORDATION NO. 24446-A

JUN 27 03

1-04 PM

SURFACE TRANSPORTATION BOARD

I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

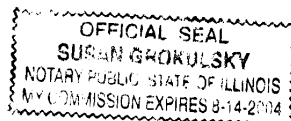
WITNESS my hand and official stamp or seal, this 1st day of APRIL, 2003.

Susan Grokulska
Notary Public

Commission Expires:

8-14-2004

(Notary Public)



LESSEE:

TYSON FOODS, INC.

ATTEST:

By: Dennis Leatherby

Name: Dennis Leatherby

By: _____

Title: SVP Finance & Treasurer

Name: _____

Title: _____

Executed on this 24th day of March, 2003.

[CORPORATE SEAL]

STATE OF ARKANSAS

COUNTY OF WASHINGTON

I, Molly A Campbell, a Notary Public of the County and State aforesaid, certify that Dennis Leatherby personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 24th day of March, 2003.

Molly A Campbell
Notary Public

Commission Expires:

5-1-2010
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: One hundred nineteen (119)

DESCRIPTION OF CARS: Covered hopper cars loading to 268,000 lbs., 4700 cu.ft. or greater, equipped with vibrator brackets.

CAR NUMBERS: See below:

FURX 820775	FURX 824437	FURX 827623	FURX 828855
FURX 820785	FURX 826032	FURX 827630	FURX 828971
FURX 820800	FURX 826194	FURX 827634	FURX 829417
FURX 820804	FURX 826215	FURX 827645	FURX 829444
FURX 820816	FURX 826223	FURX 827649	FURX 829461
FURX 820858	FURX 826777	FURX 827659	FURX 829464
FURX 821051	FURX 826794	FURX 827661	FURX 829495
FURX 822017	FURX 826816	FURX 827662	FURX 829502
FURX 822258	FURX 826827	FURX 827667	FURX 829512
FURX 822260	FURX 826849	FURX 827689	FURX 829522
FURX 822287	FURX 826890	FURX 827692	FURX 829526
FURX 822323	FURX 826918	FURX 827705	FURX 829547
FURX 822327	FURX 826937	FURX 827706	FURX 829549
FURX 823011	FURX 826985	FURX 827716	FURX 829580
FURX 823016	FURX 826987	FURX 827731	FURX 829699
FURX 823032	FURX 826995	FURX 827734	FURX 829845
FURX 823035	FURX 827017	FURX 827737	FURX 830207
FURX 823055	FURX 827046	FURX 827738	FURX 830288
FURX 823056	FURX 827048	FURX 827739	FURX 830399
FURX 823064	FURX 827107	FURX 827742	FURX 830680
FURX 823072	FURX 827135	FURX 827743	FURX 830801
FURX 823084	FURX 827181	FURX 827889	FURX 830829
FURX 823096	FURX 827601	FURX 827890	FURX 830853
FURX 823097	FURX 827605	FURX 827896	FURX 830854
FURX 823136	FURX 827608	FURX 828120	FURX 831041
FURX 823303	FURX 827609	FURX 828510	FURX 832152
FURX 823305	FURX 827617	FURX 828540	FURX 832154
FURX 824220	FURX 827619	FURX 828544	FURX 832181
FURX 824236	FURX 827620	FURX 828547	FURX 832539
FURX 824243	FURX 827621	FURX 828629	Count: 119